

CHAPTER 30.

CONSTRUCTION OF PERMANENT SIDEWALKS.

S. F. 45.

AN ACT relating to the construction of permanent sidewalks and providing for the assessment and collection of the cost thereof. [Amendatory of chapter six (6) of title five (V) of the code, relating to streets and public grounds.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Objections. All objections to the cost of construction of permanent sidewalks, as provided by the code, against the lots or parcels of land in front of which the same are constructed and all objections to the prior proceedings, on account of errors, irregularities or inequalities, must be made in writing and filed with the city clerk prior to the date fixed for said assessment; and all objections not so made shall be deemed waived, except where fraud is shown.

SEC. 2. Tax—how paid. If the owner of any lot or parcel of land against which an assessment for permanent sidewalks is made shall, at the time of making said special assessment, promise and agree in writing, endorsed on a certificate, or in a separate agreement, that in consideration of having the right to pay his assessment in installments, he will not make any objection of illegality or irregularity as to the assessment or levy of such tax upon and against his property, and will pay said assessment, with interest thereon at such rate, not exceeding six per cent per annum, as shall by ordinance, or resolution of the council be prescribed, such tax, so levied against the lot or parcel of land of such owner, shall be payable in seven equal installments, the first of which shall mature and be payable on the date of said assessment and the others, with interest on the whole amount unpaid, annually thereafter, at the same time and in the same manner as the March semiannual payment of ordinary taxes; but where no such promise and agreement in writing shall be made by the owner of any lot or parcel of land, then the whole of said assessment so levied upon and against the property of such owner, shall be assessed and collected as provided for in section seven hundred and seventy-nine (779) of the code and amendments thereto. All such taxes, with interest, shall become delinquent on the first day of March next after their maturity and shall bear same rate of interest, with same penalties as ordinary taxes.

SEC. 3. Certificates of levy—lien upon property. A certificate of levy of such special assessment, fixing the number of installments and the time when payable, certified as correct by the city clerk, shall be filed with the auditor of the county, or each of the counties in which the city is situated and thereupon said special assessment, as shown therein, shall be placed on the tax list of the proper county and said taxes and special assessment, with all interest and penalties thereon, shall become and remain a lien upon such lot or parcel of land until the same is paid; and said lien shall have precedence over all other liens, except ordinary taxes.

SEC. 4. Interest—rate. Each installment of any such special assessment shall bear interest from the date of the assessment, not to exceed six per cent per annum, which shall become due and payable at the March semiannual payment of ordinary taxes. Upon the payment of any installment there shall be computed and collected the installment and interest on the whole assessment remaining unpaid up to the first day of April following.

SEC. 5. Payment of assessment, interest, costs and penalties. The owner of any property against which said special assessment is made and levied shall have the right to pay the same, or the unpaid installments thereof, with all interest up to the time of said payment, with any penalties and the cost of any proceedings for the sale of the property for such special assessment or installments.

SEC. 6. Tax sale. Property against which a special assessment has been levied for permanent sidewalks, may be sold for any sum of principal or interest due and delinquent at any regular or adjourned tax sale, in the same manner, with the same forfeitures, penalties and rights of redemption and certificates and deeds on such sales shall be made in the same manner and with like effect, as in case of sales for the non-payment of ordinary taxes.

SEC. 7. Sidewalk certificates. The council may provide, by ordinance or resolution, for the issuance of permanent sidewalk certificates in the same manner and to the same effect as street improvement and sewer certificates provided for in chapter eight (8) title five (V) of the code.

SEC. 8. Special charter cities. The provisions of this act shall apply to cities under special charter.

SEC. 9. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and the Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 17, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, March 18, 1904, and the Register and Leader, March 19, 1904.

W. B. MARTIN,
Secretary of State.

CHAPTER 31.

CONSTRUCTION OF SEWERS BY INCORPORATED TOWNS.

S. F. 112.

AN ACT to provide for the construction of sewers by incorporated towns. [Amendatory of chapter seven (7) of title five (V) of the code, relating to street improvements, sewers and special assessments.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Statutes applicable to towns. That all of the provisions of section seven hundred and ninety-two (792) to eight hundred and forty (840), inclusive of title five (V) chapter seven (7) of the code, granting to cities of the first and second classes the power to construct sanitary sewers and assess the cost of the same to the real property abutting on, adjacent to or benefited by such sewers shall be applicable and apply to incorporated towns.

SEC. 2. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and the Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 31, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, April 1, 1904, and the Register and Leader, April 2, 1904.

W. MARTIN,
Secretary of State.

CHAPTER 32.

REFUNDING COST OF PAVEMENT REMOVED BY STREET RAILWAY COMPANY.

H. F. 288.

AN ACT to amend the law as appearing in section eight hundred and thirty-five (835) of the code, relating to refunding the cost of pavement removed by a street railway company.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Appeal to district court. That the law as appearing in section eight hundred and thirty-five of the code be, and it is, amended by adding thereto the following: